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HOUSE BILL 350

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Richard D. Vigil

AN ACT

RELATING TO TAXATION; AMENDING THE DEFINITION OF "COUNTY" IN
THE LOCAL LIQUOR EXCISE ACT.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-24-9 NMSA 1978 (being Laws 1989,
Chapter 326, Section 2) is amended to read:

"7-24-9. DEFINITIONS. -- As used in the Local Liquor Excise
Tax Act:

A. "alcoholic beverages" means distilled or
rectified spirits, potable alcohol, brandy, whiskey, rum, gin
and aromatic bitters or any similar alcoholic beverage,
including blended or fermented beverages, dilutions or mixtures
of one or more of the foregoing containing more than one-half
of one percent alcohol, but excluding medicinal bitters;

B. "county" means:

underscored material = new
[bracketed material] = delete

1 (1) a class B county having a population of
2 more than fifty-six thousand but less than seventy-five
3 thousand, according to the most recent federal decennial census
4 or any subsequent decennial census, and having a net taxable
5 value for rate-setting purposes for the 1988 or any subsequent
6 property tax year of more than five hundred million dollars
7 (\$500,000,000) but less than seven hundred million dollars
8 (\$700,000,000); and

9 (2) a class B county having a population of
10 more than thirty thousand but less than forty thousand,
11 according to the 2000 decennial census or any subsequent
12 decennial census and having a net taxable value for rate-
13 setting purposes for the 2001 or any subsequent property tax
14 year of more than three hundred million dollars (\$300,000,000)
15 but less than four hundred million dollars (\$400,000,000);

16 C. "department" means the taxation and revenue
17 department, the secretary of taxation and revenue or any
18 employee of the department exercising authority lawfully
19 delegated to that employee by the secretary;

20 D. "governing body" means the board of county
21 commissioners of a county;

22 E. "person" means any individual, estate, trust,
23 receiver, cooperative association, club, corporation, company,
24 firm, partnership, joint venture, syndicate or other
25 association; "person" also means, to the extent permitted by

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[bracketed material] = delete

1 law, any federal, state or other governmental unit or
2 subdivision or agency, department or instrumentality thereof;

3 F. "price" means the total amount of money or the
4 reasonable value of other consideration or both paid for
5 alcoholic beverages, inclusive of the amount of any tax paid
6 pursuant to the Liquor Excise Tax Act; and

7 G. "retailer" means any person having a place of
8 business within the county who sells, offers for sale or
9 possesses for the purpose of selling alcoholic beverages within
10 the county. "

11 Section 2. EFFECTIVE DATE. --The effective date of the
12 provisions of this act is July 1, 2003.